

**Amendments to the Claims**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

- 1.-4. (Canceled)
5. (Currently Amended) A seat for a vehicle comprising:
  - a pair of support frames supported by a vehicle body;
  - a seatback including a seatback frame made from a pipe and sub-frames ~~made from pipes~~, each of the sub-frames being cut from a pipe to have an upper cut end and a lower end, the upper cut ends of the sub-frames being respectively coupled to the seatback frame, the lower ends of the seatback frame and the lower ends of the sub-frames being supported by the support frames;
  - a reclining device configured to allow the seatback to tilt and support the seatback in a tilting position, the reclining device being supported by and installed on the support frames;
  - and
  - a lifter device configured to allow a seat cushion portion to tip up and support the seat cushion portion in a tipping position, the lifter device being supported by and installed on the support frames.
6. (Previously Presented) The seat of claim 5, wherein each lower end of the seatback frame and each lower end of the sub-frames are separated to have space in a fore-aft direction and the reclining device falls within the space.
7. (Previously Presented) The seat of claim 5, wherein the reclining device comprises a device mechanism and covers lower ends of the seatback frame and the lower ends of the sub-frames.

8. (Previously Presented) The seat of claim 5, wherein the lifter device comprises a sector gear and a gear to allow the seat cushion portion to tip up and support the seat cushion portion in a tipping position.

9. (Currently Amended) A seat for a vehicle comprising:  
a pair of support members for being supported by a vehicle body;  
a seatback including a seatback frame having lower ends and sub-frames having upper cut ends and lower ends, the upper cut ends of the sub-frames being coupled to the seatback frame, the lower ends of the seatback frame and the lower ends of the sub-frames being supported by the pair of support members;  
a reclining device configured to allow the seatback to tilt and support the seatback in a tilted position, the reclining device being supported by and installed on the pair of support members; and  
a lifter device configured to allow a seat cushion portion to tip up and support the seat cushion portion in a tipped position, the lifter device being supported by and installed on the pair of support members, wherein each lower end of the seatback frames and the lower end of the sub-frame is offset to provide space in a fore-aft direction and the reclining device is located within the space.

10. (Previously Presented) The seat of claim 9, wherein the reclining device comprises a device mechanism and covers lower ends of the seatback frame and the lower ends of the sub-frames.

11. (Previously Presented) The seat of claim 9, wherein the lifter device comprises a sector gear and a gear to allow the seat cushion portion to tip up and support the seat cushion portion in a tipped position.

12. (Currently Amended) A seat for a vehicle comprising:
- a pair of support members for being supported by a vehicle body;
  - a seatback including a seatback frame having lower ends and sub-frames having upper cut ends and lower ends, the upper cut ends of the sub-frames being coupled to the seatback frame, the lower ends of the seatback frame and the lower ends of the sub-frames being supported by the pair of support members;
  - a reclining device configured to allow the seatback to tilt and support the seatback in a tilted position, the reclining device being coupled to the pair of support members; and
  - a lifter device configured to allow a seat cushion portion to tip up and support the seat cushion portion in a tipped position, the lifter device being coupled to the pair of support members, wherein the reclining device comprises a device mechanism and covers lower ends of the seatback frame and the lower ends of the sub-frames.

13. (Previously Presented) The seat of claim 12, wherein the lifter device comprises a sector gear and a gear to allow the seat cushion portion to tip up and support the seat cushion portion in a tipped position.

14. (Currently Amended) A vehicle seat comprising:  
first and second support members;  
a seatback movably coupled to the first and second support members and  
including a first frame, a second frame and a third frame, the second frame and the third frame  
having first cut ends coupled to the first frame and second ends, ends of the first frame and  
second ends of the second frame and the third frame being supported by the first and second  
support members;  
a reclining device configured to allow the seatback to tilt and to support the  
seatback in a tilted position, wherein the reclining device is coupled to the first and second  
support members; and  
a lifter device configured to allow a seat cushion portion to tip up and support the  
seat cushion portion in a tipped position, wherein the lifter is coupled to the first and second  
support members.
15. (Previously Presented) The seat of claim 14, wherein the first frame is a tubular  
frame.
16. (Previously Presented) The seat of claim 14, wherein the second frame and the  
third frame are tubular frames.
17. (Currently Amended) The seat of claim 14, wherein the first cut ends of the  
second frame and the third frame are welded to the first frame.
18. (Previously Presented) The seat of claim 14, wherein each lower end of the first  
frame is spaced apart from each lower end of the second frame and the third frame in a fore-aft  
direction.
19. (Previously Presented) The seat of claim 18, wherein the reclining device is  
supported in the space provided between a lower end of the first frame and the lower end of the  
second frame.

20. (Previously Presented) The seat of claim 14, wherein the lifter includes a first gear in meshing engagement with a second gear to allow the seat cushion portion to tip up and to support the seat cushion portion in a tipped position.

21. (Previously Presented) The seat of claim 20, wherein the first gear is a sector gear.

22. (Previously Presented) The seat of claim 20, wherein the lifter further comprises a first projection and a second projection on an inner portion of the first and second support members.

23. (Previously Presented) The seat of claim 22, wherein the second gear is pivotally supported by the first projection and the first gear is pivotally supported by the second projection.

24. (Currently Amended) The seat of claim 5, wherein the upper cut ends of the sub-frames are welded to the seatback frame.

25. (Currently Amended) The seat of claim 9, wherein the upper cut ends of the sub-frames are welded to the seatback frame.

26. (Currently Amended) The seat of claim 12, wherein the upper cut ends of the sub-frames are welded to the seatback frame.